

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
GARY TWEED	:	ORDER
	:	DTA NO. 812469
for Redetermination of a Deficiency or for	:	
Refund of New York City Income Taxes under	:	
the New York City Administrative Code for	:	
the Years 1986 and 1987.	:	

A determination was issued in this matter on July 13, 1995 and petitioner, by his representative, Schlesinger & Sussman (Michael Schlesinger, Esq., of counsel) filed an exception with the Tax Appeals Tribunal on September 29, 1995. On February 15, 1996, petitioner filed a motion with the Division of Tax Appeals for an order granting petitioner leave for reargument with respect to the determination issued.

Effective November 1, 1995, the Tax Appeals Tribunal promulgated certain new Rules of Practice and Procedure. Section 3000.16(b), Motions to Reopen Record or for Reargument, provides, in pertinent part, that: "[a]n administrative law judge shall have no power to grant a motion made pursuant to this section after the filing of an exception with the tax appeals tribunal" (emphasis added).

Accordingly, petitioner's motion to reargue must be and is hereby denied.

DATED: Troy, New York

ASSISTANT CHIEF
ADMINISTRATIVE LAW JUDGE